

**IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF PENNSYLVANIA**

UNITED STATES OF AMERICA,

Plaintiff,

v.

ROSSY ALBERTO d/b/a RA
MULTISERVICES AND IMMIGRATION,
RA IMMIGRATION SERVICES, and RA
MULTISERVICES

Defendant.

CIVIL NO. 3:18-CV-1014

(JUDGE CAPUTO)

ORDER

NOW, this 13th day of February, 2020, **IT IS HEREBY ORDERED** that:

- (1) Plaintiff's Motion for Summary Judgment (Doc. 13) is **GRANTED**.
- (2) Judgment is **ENTERED** in favor of Plaintiff United States of America and against Rossy Alberto, doing business as RA Multiservices and Immigration, RA Immigration Services, and RA Multiservices (collectively "Defendant").
- (3) Defendant and her representatives, agents, servants, employees, attorneys, and those persons in active concert or participation with her are **PERMANENTLY ENJOINED** from:
 - a. Preparing, filing, directing, aiding, or assisting in any way in the preparation or filing of any federal tax return, amended return, or other tax return form for any other person or entity;
 - b. Owning, managing, controlling, working for, profiting from, or volunteering for any business, entity, or individual engaged in tax return preparation;
 - c. Using, maintaining, renewing, obtaining, transferring, selling, or assigning any federal Preparer Tax Identification Number ("PTIN") or Electronic Filing Identification Number ("EFIN");
 - d. Using any federally-issued identification number, including but not limited to

PTIN, EFIN, Employer Identification Numbers (“EIN”), Taxpayer Identification Numbers (“TIN”), Social Security Number (“SSN”), that belongs or was assigned to another person or entity, to file or remit any federal income tax returns;

- e. Engaging in conduct or activity subject to penalty under 26 U.S.C. § 6694 of the Internal Revenue Code by understating taxpayers’ liabilities;
 - f. Engaging in conduct or activity subject to penalty under 26 U.S.C. § 6695 of the Internal Revenue Code, including but not limited to improperly using any PTINs, negotiating a refund check, or failing to exercise due diligence in determining eligibility for the American Opportunity Tax Credit.
 - g. Engaging in conduct or activity subject to penalty under 26 U.S.C. § 6701 of the Internal Revenue Code including but not limited to, aiding or assisting others in the preparation of any document to be used in connection with a material matter arising under the Internal Revenue Code, which the Defendant know would, if so used, result in the understatement of tax liability; and
 - h. Otherwise engaging in conduct or activity that substantially interferes with the proper administration and enforcement of internal revenue laws.
- (4) This permanent injunction does not prevent the Defendant from filing tax returns for herself and her spouse.
- (5) The United States of America may take post-judgment discovery, in any form allowable under the Federal Rules of Civil Procedure, in order to monitor the Defendant’s compliance with the terms of this injunction.

/s/ A. Richard Caputo
A. Richard Caputo
United States District Judge